

**FORM 3526**

Field Number	Field Name	Form Ref.	Type	Length	Field Description
	Byte Count			4	“nnnn” for variable
	Start of Record Sentinel			4	Value “****”
000	Record ID			26	Value “FRMb3526bb(2n)PG01b(9n)” [2n=Form Occurrence Number 01; 9n=Taxpayer SSN]
010	Investment interest in 1996	1	N	12	
020	Disallowed investment from 1995	2	N	12	
030	Total investment interest	3	N	12	
032	Gross investment income	4a	N	12	
035	Investment expense	4b	N	12	
040	Net investment income	4c	N	12	
050	Disallowed investment forward	5	N	12	
060	Investment interest deduction	6	N	12	
070	Amount from IRS Form 4952, line 8	7	N	12	
080	Difference between line 7 and 6	8	N	12	
	Record Terminus Character			1	Value “#”